

COMMONWEALTH OF MASSACHUSETTS  
FY2004 GAAP REPORTING TRANSMITTAL  
DEPARTMENT/ORG:

Exhibit 1

TO: Financial Reporting and Analysis Bureau  
Office of the Comptroller  
One Ashburton Place - 9th Floor  
Boston, MA 02108

Attention: Cathy Hunter

Date  
Received  
by FRAB: \_\_\_\_\_

FROM: Name: CHIEF FISCAL OFFICER, Primary GAAP Liaison  
Title: C.F.O.  
Telephone: 727-XXXX

We enclose the following GAAP information as of June 30, 2004:

	Completed	Not Applicable	Verified by FRAB
Decentralized/multi-facility forms	_____	X	_____
Accounts Receivable:			
RPT286F	X	_____	_____
Accounts Receivable Analysis Form (If over \$1.0 Million)	X	_____	_____
Method for Estimating Uncollectible and Deferred Revenue	X	_____	_____
Fixed Asset Disposals	X	_____	_____
Assets Held in Trust (N/A if less than \$500,000)	_____	X	_____
Materials and Supplies (N/A is less than \$500,000)	_____	X	_____
Other: _____	_____	X	_____
_____	_____	X	_____
PREPARED BY: <u>CHIEF FISCAL OFFICER</u>	DATE: <u>8/06/2004</u>		
APPROVED BY: <u>DEPARTMENT HEAD</u>	DATE: <u>8/06/2004</u>		

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RUN DATE: 07/12/04  
RUN TIME: 13:17  
CTRREPT

C O M M O N W E A L T H O F M A S S A C H U S E T T S  
MMARS- MASSACHUSETTS MANAGEMENT ACCOUNTING AND REPORTING SYSTEM

REPORT PAGE: 220  
REPORT ID: RPT286F  
FY 2004  
EXHIBIT 2A

ACCOUNTS RECEIVABLE AND REVENUE REPORT BY DEPT  
THROUGH PERIOD 12 FY 2004 AS OF 07/09/2004

DEPT: XYZ

REV CAT	NAME	REV SRCE	NAME	FY2003 PRIOR YR REVENUE	FY2004 CURRENT YR REVENUE	OUTSTANDING BARS RECEIVABLE AMOUNT	NON-BARS RECEIVABLE AMOUNT	UNCOLLECTIBLE	DEFERRED
FUND: 010									
02	ASSESS	4800	S/ASSESS PUI	1,499,220	1,132,335	0			
TOTAL FOR REV CATG: 02				1,499,220	1,132,335	0			
03	FED-G-REIMB	5200	FED OPERATIO	-0	-0	0			
TOTAL FOR REV CATG: 03				-0	-0	0			
04	DEPT	0500	FEES	8,035,544	5,685,363	807			
		0699	DEPOSIT-ACCT	-0	5,443	0			
		0701	MISC. FEES	13,547	12,167	0			
		2750	NSF CHARGE	117	15	165			
		3000	LICENSES	346,273	181,755	0			
		4025	RENTS-LEASES	64,000	64,000	0			
TOTAL FOR REV CATG: 04				8,459,483	5,948,745	972			
07	O-REV	6900	MISC	980	235	0			
TOTAL FOR REV CATG: 07				980	235	0			
TOTAL FOR FUND: 010				9,959,684	7,081,315	972			

RUN DATE: 07/12/04  
RUN TIME: 14:39  
CTRREPT

C O M M O N W E A L T H O F M A S S A C H U S E T T S  
MMARS- MASSACHUSETTS MANAGEMENT ACCOUNTING AND REPORTING SYSTEM

REPORT PAGE: 40  
REPORT ID: RPT432D  
FY 2004

ACCOUNTS RECEIVABLE AGING SUMMARY ANALYSIS REPORT  
BY DEPARTMENT, FUND, REVENUE CATEGORY, REVENUE SOURCE  
FY 2004 THROUGH PERIOD 12 AS OF 07/09/2004

EXHIBIT 2B

DEPT: XYZ

NUMBER OF DAYS PAST DUE

REV CAT	NAME	REV SRCE NAME	CURRENT	1-30	31-60	61-90	> 90	TOTAL
FUND: 010								
04	DE PT	0500 FEES					807	807
		2750 NSF CHAR					165	165
TOTAL FOR REV CATG: 04							972	972
TOTAL FOR FUND: 010							972	972
FUND: 145								
04	DEPT	0500 FEES					1,487	1,487
		0701 MISC. FE	439,700	109,050	118,850	141,689	3,261,394	4,070,683
		2703 F/PENAL.	154,400	63,900	49,500		1,297,293	1,565,093
		2751 INTEREST	556	565	513	820	805,197	807,653
		3529 DEBT SER			8,495	16,235	8,855,149	8,879,879
TOTAL FOR REV CATG: 04			594,656	173,515	177,358	158,745	14,220,521	15,324,797
TOTAL FOR FUND: 134			594,656	173,515	177,358	158,745	14,220,521	15,324,797
FUND: 300								
04	DEPT	0500 FEES		13,825			73,467	87,292
		2752 LATE CHA		590			28,145	28,735
TOTAL FOR REV CATG: 04				14,415			101,612	116,027

RUN DATE: 07/12/04  
RUN TIME: 14:40  
XYZ

C O M M O N W E A L T H O F M A S S A C H U S E T T S  
MMARS- MASSACHUSETTS MANAGEMENT ACCOUNTING AND REPORTING SYSTEM

REPORT PAGE: 1964  
REPORT ID: RPT432E  
FY 2004  
EXHIBIT 2C

ACCOUNTS RECEIVABLE AGING DETAIL ANALYSIS  
BY DEPARTMENT, FUND, REVENUE CATEGORY, REVENUE SOURCE  
FY 2003 THROUGH PERIOD 12 AS OF 07/09/2004

DEPT: XYZ

NUMBER OF DAYS PAST DUE

REV CAT	NAME	REV SRCE NAME	CURRENT	1-30	31-60	61-90	> 90	TOTAL
FUND: 010								
04	DEPT	0500 FEES						
		REXYZ10027BA200104					807	807
		TOTAL 0500					807	807
		2750 NSF CHAR						
		REXYZ0427434830099					15	15
		REXYZ10022Y0874299					15	15
		REXYZ10026CP900299					15	15
		REXYZ1002980221299					15	15
		REXYZ1002981053499					15	15
		REXYZ4300CRO210799					30	30
		REXYZ4300CR1095199					15	15
		REXYZ4300CR1289699					15	15
		REXYZ5000305957899					15	15
		REXYZ5000318860399					15	15
		TOTAL 2750					165	165
		0500 FEES						
		TOTAL FOR REV CATG: 04					972	972
		TOTAL FOR FUND: 010					972	972
FUND: 134								
	DEPT	FEES						
		REXYZ4400100374401					160	160
		REXYZ4400100375201					160	160
		REXYZ4400100554401					160	160
		REXYZ4400101004401					-160	-160
		REXYZ4400101555301					-160	-160
		REXYZ4400101694601					160	160
		REXYZ4400102425201					160	160
		REXYZ4400103165301					-112	-112

COMMONWEALTH OF MASSACHUSETTS  
FY2004 ACCOUNTS RECEIVABLE ANALYSIS  
DEPARTMENT/ORG: XYZ STATE DEPT.

EXHIBIT 3

1. FUND 010 REVENUE SOURCE 0550 CONDITION # 1  
EXPLANATION:

***RATES INCREASED 40% EFFECTIVE JULY 1, 2003 AND CLIENTS INCREASED BY 25%. THE CLIENT INCREASE RESULTED FROM THE CLOSING OF A NEARBY PRIVATE FACILITY.***

2. FUND 010 REVENUE SOURCE 3129 CONDITION # 2  
EXPLANATION:

***THESE REVENUES ARE STRICTLY CASH BASIS FOR USER FEES. PAYMENT MUST BE RECEIVED BEFORE THE CUSTOMER IS ALLOWED TO USE DEPARTMENT FACILITIES.***

3. FUND 010 REVENUE SOURCE 0644 CONDITION # 3  
EXPLANATION:

***THE ACCOUNTS RECEIVABLE COLLECTION PROCESS IS LENGTHY FOR THIS REVENUE SOURCE CODE. IN ADDITION THE RECEIVABLE INCLUDES \$600,000 ESTIMATED UNCOLLECTIBLES.***

4. FUND 010 REVENUE SOURCE 0644 CONDITION # 4  
EXPLANATION:

***CUSTOMER XXX WITH \$300,000 RECEIVABLE RECENTLY DECLARED BANKRUPTCY. WE CONSIDER THIS RECEIVABLE TO BE UNCOLLECTIBLE. THE REMAINING \$300,000 ESTIMATED UNCOLLECTIBLES REPRESENTS 50% OF THIS DEPARTMENT'S RECEIVABLES WHICH ARE OVER 120 DAYS PAST DUE.***

ANALYSIS

CONDITIONS: #1-Change between FY2003 and FY2004 revenue is > 25% and \$10,000,000.  
#2-FY2004 revenue is > \$5,000,000 and there is no AR amount.  
#3-Receiveable is > \$2,500,000 and > 25% of FY2004 revenue.  
#4-Uncollectible is > \$500,000 and > 25% of the AR amount.  
#5-Deferred revenue is > \$500,000 and >25% of the AR amount.

All items meeting these conditions are addressed on AR Analysis Work page(s) \_\_\_\_\_ through \_\_\_\_\_

DEPARTMENT CONTACTS:

PREPARED BY: CHIEF FISCAL OFFICER DATE: 08/06/2004 TELEPHONE: 727-XXXX

APPROVED BY: DEPARTMENT HEAD DATE: 08/06/2004

COMMONWEALTH OF MASSACHUSETTS

EXHIBIT 4

FY 2004 METHODS FOR ESTIMATING UNCOLLECTIBLES AND DEFERRED REVENUE

DEPARTMENT/ORG: XYZ

UNCOLLECTIBLES ESTIMATION METHOD(S):

***50% OF ALL ACCOUNTS RECEIVABLE WHICH ARE 120 DAYS  
PAST DUE ARE CLASSIFIED AS UNCOLLECTIBLE.***

DEFERRED REVENUE ESTIMATION METHOD(S):

***DEPARTMENTAL - PER CONTRACT TERMS***

When different policies are used for different revenue source codes, each policy, and the funds and revenues source codes to which it applies, must be described.

DEPARTMENT CONTACTS:

PREPARED BY: CHIEF FISCAL OFFICER      DATE: 08/06/2004      TELEPHONE: 727-XXXX

APPROVED BY: DEPARTMENT HEAD      DATE: 08/06/2004

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COMMONWEALTH OF MASSACHUSETTS  
FY2004 FIXED ASSET DISPOSALS  
DEPARTMENT/ORG: XYZ STATE DEPT.

EXHIBIT 5

List fixed assets disposed (recorded by an FD document) and disposal method and sales price received.  
Ensure all FD's / disposals are entered in MMARS.

	Disposal DATE:	ASSET DISPOSED	Fixed Asset # (FA #)	SALES PRICE	METHOD OF DISPOSAL
1	<u>12/1/2003</u>	<u>One Police Car</u>	<u>1999V002494</u>	<u>\$10,000</u>	<u>sale</u>
2	<u>1/4/2004</u>	<u>One Building</u>	<u>1959B005393</u>	<u>\$0</u>	<u>demolished</u>
3	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
4	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
5	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
6	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
7	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
8	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
9	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
10	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>

Description: EX 1: One police car was sold @ fair market value \$10,000  
EX 2: The building on 2 Park Street, Boston was demolished

PREPARED BY CHIEF FISCAL OFFICER      DATE: 08/06/2004      TELEPHONE: 727-XXXX  
APPROVED BY DEPARTMENT HEAD      DATE: 08/06/2004

COMMONWEALTH OF MASSACHUSETTS  
FY2004 ASSETS HELD IN TRUST  
DEPARTMENT/ORG: XYZ STATE DEPT.

EXHIBIT 6

DESCRIPTION	JUNE 30, 2003	ADDITIONS	DELETIONS	JUNE 30, 2004
1 <u>CLIENT ACCOUNTS</u>	<u>655,000</u>	<u>50,000</u>	<u>30,000</u>	<u>675,000</u>
2 <u>CANTEEN FUNDS</u>	<u>84,000</u>	<u>21,000</u>	<u>17,000</u>	<u>88,000</u>
3 <u>GIFT SHOP FUNDS</u>	<u>2,000</u>	<u>700</u>	<u>600</u>	<u>2,100</u>
4 <u>CLIENT SAVINGS BONDS</u>	<u>63,000</u>	<u>12,000</u>	<u>2,000</u>	<u>73,000</u>
5 _____	_____	_____	_____	_____
6 _____	_____	_____	_____	_____
7 _____	_____	_____	_____	_____
8 _____	_____	_____	_____	_____
9 _____	_____	_____	_____	_____
10 _____	_____	_____	_____	_____
TOTALS:	<u><u>804,000</u></u>	<u><u>83,700</u></u>	<u><u>49,600</u></u>	<u><u>838,100</u></u>
PRIOR YEAR TOTALS:	<u><u>1,404,000</u></u>	<u><u>600,000</u></u>	<u><u>1,200,000</u></u>	<u><u>804,000</u></u>

EXPLANATIONS FOR SIGNIFICANT DIFFERENCES IN TOTALS:

FY2004 deletions are \$1,150,400 less than last year due to the fact that two facilities closed and 15% of the clients were privatized last year. Clients at the closed facilities and the privatized patients withdrew their savings from the state department.

- CRITERIA:
1. FY2004's balance is \$500,000 greater or less than the FY2003 balance.
  2. FY2004 additions or deletions are more than \$1,000,000 and 25% greater or less than the corresponding amount reported in FY2003.

PREPARED BY CHIEF FISCAL OFFICER DATE: 08/06/2004 TELEPHONE: 727-XXXX

APPROVED BY DEPARTMENT HEAD DATE: 08/06/2004

COMMONWEALTH OF MASSACHUSETTS  
FY2004 MATERIALS AND SUPPLIES  
DEPARTMENT/ORG: XYZ STATE DEPARTMENT

EXHIBIT 7

DESCRIPTION	AMOUNT AT JUNE 30, 2004	MMARS FUND	APPROPRIATION ACCOUNT
1. <u>OFFICE SUPPLIES</u>	<u>11,000</u>	<u>010</u>	<u>1234-5678</u>
2. <u>MEDICAL SUPPLIES</u>	<u>403,000</u>	<u>010</u>	<u>1234-5678</u>
3. <u>HOUSEKEEPING SUPPLIES</u>	<u>43,000</u>	<u>010</u>	<u>1234-5678</u>
4. <u>FOOD</u>	<u>52,000</u>	<u>010</u>	<u>8765-4321</u>
5. <u>OFFICE SUPPLIES</u>	<u>8,000</u>	<u>101</u>	<u>2345-6389</u>
6. _____	_____	_____	_____
7. _____	_____	_____	_____
8. _____	_____	_____	_____
9. _____	_____	_____	_____
10. _____	_____	_____	_____
TOTAL:	<u><u>617,000</u></u>		

PHYSICAL INVENTORY DATE:

COST FLOW METHOD: FIFO

PRICING ASSUMPTION: COST

MATERIALS AND SUPPLIES CONTROL SYSTEM DESCRIPTION (A SEPARATE NARRATIVE MAY BE ATTACHED):

**AN AUTOMATED PERPETUAL MATERIALS AND SUPPLIES SYSTEM THAT PROVIDES A CONTINUOUS RECORD OF ALL ADDITIONS AND DELETIONS OF INDIVIDUAL ITEMS. QUARTERLY PHYSICAL COUNTS ARE DONE TO VERIFY THE ACCURACY OF THE SYSTEM'S BALANCES.**

**VARIANCES ARE INVESTIGATED AND APPROPRIATE ADJUSTMENTS ARE MADE TO AGREE THE SYSTEM BALANCE TO THE PHYSICAL COUNT.**

DEPARTMENT CONTACTS:

PREPARED BY: CHIEF FISCAL OFFICER

DATE: 08/06/2004

TELEPHONE: 727-XXXX

APPROVED BY: DEPARTMENT HEAD

DATE: 08/06/2004

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